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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
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10/617,349

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Isaac J. William

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EXAMINER

SHIN, JOHN Y

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PAPER

Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

Office Action Summary	Application No. 10/617,349	Applicant(s) WILLIAM ET AL.	
	Examiner John Shin	Art Unit 3687	

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on 15 January 2008.
- 2a) ☒ This action is **FINAL**. 2b) ☐ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 1-30 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) ☐ Claim(s) _____ is/are allowed.
- 6) ☒ Claim(s) 1-30 is/are rejected.
- 7) ☐ Claim(s) _____ is/are objected to.
- 8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on _____ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
 2. ☐ Certified copies of the priority documents have been received in Application No. _____.
 3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- | | |
|--|---|
| 1) <input type="checkbox"/> Notice of References Cited (PTO-892) | 4) <input type="checkbox"/> Interview Summary (PTO-413) |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948) | Paper No(s)/Mail Date. _____ |
| 3) <input type="checkbox"/> Information Disclosure Statement(s) (PTO/SB/08) | 5) <input type="checkbox"/> Notice of Informal Patent Application |
| Paper No(s)/Mail Date _____ | 6) <input type="checkbox"/> Other: _____ |

DETAILED ACTION

Claim Rejections - 35 USC § 102

1. The following is a quotation of the appropriate paragraphs of 35 U.S.C. 102 that form the basis for the rejections under this section made in this Office action:

A person shall be entitled to a patent unless –

(e) the invention was described in (1) an application for patent, published under section 122(b), by another filed in the United States before the invention by the applicant for patent or (2) a patent granted on an application for patent by another filed in the United States before the invention by the applicant for patent, except that an international application filed under the treaty defined in section 351(a) shall have the effects for purposes of this subsection of an application filed in the United States only if the international application designated the United States and was published under Article 21(2) of such treaty in the English language.

2. Claims 1-3, 6-10, 12-14, 23, and 25-30 are rejected under 35 U.S.C. 102(e) as being anticipated by LaMotta et al (2003/0126018).

3. Regarding claim 1, LaMotta shows an apparatus for determining taxes that is configurable for local jurisdictions, comprising:

- a tax knowledge base, embodied in a computer system, wherein the tax knowledge base includes data pertaining to taxes in local jurisdictions (abstract, paragraph 14, Fig. 24);
- a tax rule base, embodied in a computer system, wherein the tax rule base includes one or more rules for applying taxes in local jurisdictions (abstract, paragraph 14, Fig. 24); and
- a tax determination manager, embodied in a computer system, that is configured to determine a tax for a transaction using the tax knowledge base and the tax rule base (paragraph 215).

4. Regarding claims 2 and 30, LaMotta shows a tax rules navigator that is used by the tax determination manager to navigate through rules to return the result or reference to a result for a tax determination process (paragraph 210). Given its broadest reasonable interpretation, the tax rules navigator is nothing more than software code that allows another component or process to navigate through the rules in a rules knowledge base. The tax determination manager of LaMotta must necessarily use similar software code to navigate through the rules in a rules knowledge base.
5. Regarding claim 3, LaMotta shows a tax rules navigator that can be used by processes of a given tax service component, including the tax determination manager and a tax administration manager (paragraph 210).
6. Regarding claim 6, LaMotta shows a record repository, wherein the record repository stores information relating to tax events and tax status (Fig. 17; paragraphs 15, 35).
7. Regarding claim 7, LaMotta shows a tax repository manager, wherein the tax repository manager is configured to store and retrieve tax events and tax status to and from the record repository (paragraph 101).
8. Regarding claim 8, LaMotta shows a tax configuration manager, wherein the tax configuration manager is configured to update the tax knowledge base and the tax rule base (paragraphs 203, 215).
9. Regarding claim 9, LaMotta shows a geographical model, wherein the geographical model is used to configure the geographical boundaries of various jurisdictions associated with different tax regimes (paragraphs 2, 12-15).

10. Regarding claim 10, a trading community model, wherein the trading community model represents various parties, sites and locations involved in tax operations in a standardized format (Fig. 1; paragraphs 12, 55).

11. Regarding claim 12, LaMotta shows a tax administration manager, wherein the tax administration manager determines an amount to be settled with a tax authority for a given tax and a calendar period specified by the tax authority (paragraphs 203-205, 215).

12. Regarding claim 13, LaMotta shows a tax administration manager, wherein, the tax administration manager interfaces with a payables system to enable the payment of a settlement amount determined by another process of the tax administration manager (paragraphs 100, 101).

13. Regarding claim 14, LaMotta shows a tax administration manager, wherein the tax administration manager provides a facility for reconciling the amounts in a record repository with that existing in an accounting system (paragraphs 62, 107, and 141).

14. Regarding claim 23, LaMotta shows a means for determining taxes that is configurable for local jurisdictions, comprising:

- a tax knowledge base means for providing tax rate data pertaining to taxes in local jurisdictions (abstract, paragraph 14;. Fig. 24);
- a tax rule base means for providing one or more rules for-applying taxes in local jurisdictions (abstract, paragraph 14; Fig. 24); and
- a tax determination manager means for determining a tax for a transaction using the tax knowledge base means and the tax rule base means (paragraph 215).

15. Regarding claim 25, LaMotta shows an open subscription means that includes security and access protocols used by the tax services request manager means to control access to the tax determination manager means (paragraph 112).

16. Regarding claim 26, LaMotta shows a record repository means for storing information relating to tax events and tax status (Fig. 17; paragraphs 15, 35).

17. Regarding claim 27, LaMotta shows an apparatus that performs operations that need to be performed to meet the requirements of a local jurisdiction, comprising:

- a tax service comprising a number of service components within the tax service, including a tax determination manager (paragraph 215) and a tax administration manager (paragraph 101); and
- a number of utility components within the tax service, including,
 - a geography model (paragraphs 2, 12-15),
 - a knowledge base (abstract, paragraph 14, Fig. 24), and
 - a tax rule base which includes one or more rules for applying taxes in local jurisdictions (abstract, paragraph 14, Fig. 24).

18. Regarding claim 28, LaMotta shows the limitation wherein service components can be broken down into a small number of well-defined processes to be executed by a tax service in a specific, pre-determined order to fulfill the requirements imposed by a tax authority of a given local jurisdiction (paragraphs 101-111).

19. Regarding claim 29, LaMotta shows the limitation wherein the tax rule base can accept rules for a given process of a service component to achieve a requisite result specified by a tax authority of a local jurisdiction (abstract, paragraph 14; Fig. 28).

Claim Rejections - 35 USC § 103

20. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

21. Claims 4, 5, 15, 17-19, 21, 22, and 24 are rejected under 35 U.S.C. 103(a) as being unpatentable over LaMotta et al in view of Dang et al (2005/0119955).

22. Regarding claim 4, LaMotta shows all the limitations of this claim except a tax services request manager that is configured to access the tax determination manager upon receiving a tax request from a registered subscriber. Dang shows a tax services request manager that is configured to access the tax determination manager upon receiving a tax request from a registered subscriber (paragraph' 14). It would have been obvious to a person having ordinary skill in the art at the time of the invention to modify the apparatus of LaMotta by adding the tax services request manager taught by Dang for purposes such as providing an intelligent, automated system and method for facilitating computation of taxes owed on sales transactions and remitting the same over an interactive communications network (Dang: paragraph 16).

23. Regarding claim 5, LaMotta in view of Dang shows all the limitations of the parent claim 4. LaMotta also shows an open subscription mechanism, wherein the open subscription mechanism includes security and access protocols used by the tax

services request manager to control access to the tax determination manager (paragraph 112).

24. Regarding claims 15 and 19, LaMotta shows a method and a computer-readable storage medium storing instructions that when executed by a computer cause the computer to perform a method for determining taxes for local jurisdictions, comprising:

- determining a set of local jurisdictions for the transaction (paragraph 14);
- accessing a tax rule base and a tax knowledge base (abstract, paragraph 14; Fig. 24); and
- calculating the tax for each jurisdiction in the set of local jurisdictions using one or more rules from the tax rule base and tax rate data from the tax knowledge base (paragraph 215).

LaMotta, however, does not show receiving a request to provide a tax for a transaction from a subscriber and returning the tax for each jurisdiction to the subscriber. Dang shows receiving a request to provide a tax for a transaction from a subscriber and returning the tax for each jurisdiction to the subscriber (paragraph 14). It would have been obvious to a person having ordinary skill in the art at the time of the invention to modify the method and apparatus of LaMotta by adding the ability to receive requests and return taxes as taught by Dang for purposes such as providing an intelligent, automated system and method for facilitating computation of taxes owed on sales transactions and remitting the same over an interactive communications network (Dang: paragraph 16).

25. Regarding claims 17 and 21, LaMotta in view of Dang shows all the limitation of the respective parent claims 15 and 19. LaMotta also shows verifying that the subscriber is authorized to make a request (paragraph 112).

26. Regarding claims 18 and 22, LaMotta in view of Dang shows all the limitation of the respective parent claims 15 and 19. LaMotta also shows allowing a user to update the tax rule base and the tax knowledge base, wherein updating the tax rule base and the tax knowledge base provides current data for the method (paragraphs 203, 215).

27. Regarding claim 24, LaMotta shows all the limitations of this claim except a tax services request manager means for accessing the tax determination manager means upon receiving a tax request from a registered subscriber. Dang shows a tax services request manager means for accessing the tax determination manager means upon receiving a tax request from a registered subscriber (paragraph 14), It would have been obvious to a person having ordinary skill in the art at the time of the invention to modify the apparatus of LaMotta by adding the tax services request manager means taught by Dang for purposes such as providing an intelligent, automated system and method for facilitating computation of taxes owed on sales transactions and remitting the same over an interactive communications network (Dang: paragraph 16).

28. Claim 11 rejected under 35 U.S.C. 103(a) as being unpatentable over LaMotta et al in view of George (5,946,668).

29. Regarding claim 11, LaMotta shows all the limitations of this claim except the limitation wherein the tax administration manager determines the recoverability and the extent of recovery of a tax. George shows the limitation wherein the tax administration manager determines the recoverability and the extent of recovery of a tax (13 in Fig. 1B; column 3, lines 43-51). It would have been obvious to a person having ordinary skill in the art at the time of the invention to modify the apparatus of LaMotta by adding the ability for the tax administration manager to determine the recoverability and extent of recoverability of a tax as taught by George for purposes such as providing a robust tax calculation system that can accommodate a variety of common tax calculation needs.

30. Claims 16 and 20 are rejected under 35 U.S.C. 103(a) as being unpatentable over LaMotta et al in view of Dang et al as applied to claims 15 and 19 above, and further in view of Sullivan (2003/0093320).

31. Regarding claims 16 and 20, LaMotta in view of Dang shows all the limitations of the respective parent claims 15 and 19. LaMotta also shows determining a taxable basis from a transaction (paragraph 12) and determining a tax rate from a tax knowledge base (paragraphs 210; Fig. 28). LaMotta in view of Dang, however, does not expressly show determining a tax status basis from a tax rule base and calculating a tax based on the taxable basis, the tax status basis, and the tax rate. Sullivan shows determining a tax status basis from a tax rule base (paragraphs 55, 65) and calculating a tax, based on the taxable basis, the tax status basis, and the tax rate (paragraph 61).

It would have been obvious to a person having ordinary skill in the art at the time of the invention to modify the method and computer-readable storage medium of LaMotta in view of Dang by adding the ability to determine a tax status basis and calculate a tax as taught by Sullivan for purposes such as reducing the transaction tax compliance burden on a seller and purchaser (Sullivan: paragraph 8).

Response to Arguments

32. Applicant's arguments filed January 15, 2008 have been fully considered but they are not persuasive.

33. Regarding the applicant's argument that LaMotta does not show both a tax knowledge base and a tax rule base, the examiner directs applicant's attention to Fig.

24. Step 2412 specifically mentions determining tax rates, which necessitates a database containing such rates. Step 2410 also discloses that the system of LaMotta determines tax districts that the seller has in common with the purchaser (see also paragraph 209). If the seller and purchaser have a tax district in common, then it can be considered a local tax district or jurisdiction. Therefore, since LaMotta shows a database containing tax rate data pertaining to taxes in local jurisdictions, LaMotta effectively anticipates the tax knowledge base recited in applicant's claims.

34. Regarding the tax rule database, the examiner notes that a tax rate can also be considered a "rule for applying taxes" because a tax rate is a principle that governs how taxes are applied. Because Fig. 28 shows a plurality of tax rates, LaMotta shows "one

or more rules” for applying taxes. Also, as mentioned above, LaMotta discloses that these tax rates are applied to local jurisdictions if the seller and buyer have overlapping tax districts. Therefore, LaMotta anticipates the tax rule base recited in applicant’s claims.

35. In response to applicant's argument that LaMotta fails to show certain features of the tax rule base, it is noted that the features upon which applicant relies (i.e., the nature of the rules in the tax rule base) are not recited in the rejected claim(s). Although the claims are interpreted in light of the specification, limitations from the specification are not read into the claims. See *In re Van Geuns*, 988 F.2d 1181, 26 USPQ2d 1057 (Fed. Cir. 1993).

Conclusion

36. **THIS ACTION IS MADE FINAL.** Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire THREE MONTHS from the mailing date of this action. In the event a first reply is filed within TWO MONTHS of the mailing date of this final action and the advisory action is not mailed until after the end of the THREE-MONTH shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of

the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the mailing date of this final action.

Any inquiry concerning this communication or earlier communications from the examiner should be directed to John Shin whose telephone number is (571) 270-3276. The examiner can normally be reached on Monday to Friday, 10:30 am - 7:00 pm, EST.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Matthew Gart can be reached on (571) 272-3955. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

John Shin
Patent Examiner, A.U. 3687
April 14, 2008

/Elaine Gort/
Primary Examiner, Art Unit 3687